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Case Name: JEFFREY R. STEELE

Case No: 06 B 72111

CERTIFICATION OF REVIEW

The U.S. Trustee has reviewed the Trustee's Final Report, Request for Compensation and Proposed Distribution in the above-entitled case.

Dated: September 26, 2007 WILLIAM T. NEARY

United States Trustee, Region 11

BY: __/s/.____

CAROLE RYCZEK

Attorney for the U.S. Trustee